

THE NORWEGIAN ASSOCIATION OF THE DISABLED (NAD)

**NATIONAL PLAN ON MEDICAL REHABILITATION
OF PERSONS WITH DISABILITY
AND PREVENTION OF DISABILITY**

**A PROJECT OF THE MINISTRY OF HEALTH - UGANDA
(REHABILITATION SECTION)**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1997**

Carr Stanyer Sims & Co.
Certified Public Accountants
P.O. Box 6293
Kampala, Uganda

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CARR STANYER SIMS & CO

Report of the Auditors
to the Norwegian Association of the Disabled (NAD)
for the year ended 31st December 1997

We have audited the financial statements of the National Plan on Medical Rehabilitation of Persons with Disability and Prevention of Disability, a Project of the Ministry of Health funded by Norwegian Association of the Disabled (NAD), set out on pages 2 to 4. The financial statements are in agreement with the books of Account. We obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Respective Responsibilities of the Project Management and the Auditors

The Project Management is responsible for the preparation of financial statements for the activities funded by the Norwegian Association of the Disabled which give a true and fair view of the Project's state of affairs and of its operations. Our responsibility is to express an independent opinion on the financial statements based on our audit and to report our opinion.

Basis of Opinion



We conducted our audit in accordance with Generally Accepted Auditing Standards. These standards require that we plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatements. An audit includes an examination, on a test basis, of evidence supporting the financial statements and disclosures in the statements.

Opinion

In our opinion, proper books of account have been kept, and the financial statements, which are in agreement therewith, give a true and fair view of the state of affairs of the Project at 31st December, 1997 and of its results for the year ended on that date.

Kampala, Uganda

16 MAR 1998



CARR STANYER SIMS & CO.
Certified Public Accountants

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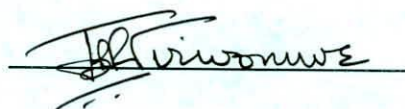
Balance Sheet at 31st December, 1997

	Note	Ushs.
CURRENT ASSETS		
Cash at bank		2,733,814
Cash in hand		2,161,650


		4,895,464
CURRENT LIABILITIES	2	-

NET ASSETS		Ushs. 4,895,464
		=====
Represented by:		
GENERAL FUND	3	Ushs. 4,895,464
		=====

These financial statements were approved by the Project Management on 4th March 1998 and were signed on its behalf by:



**COMMISSIONER HEALTH SERVICES
(CURATIVE)**



PROJECT CO-ORDINATOR

THE NORWEGIAN ASSOCIATION OF THE DISABLED (NAD)

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A PROJECT OF THE MINISTRY OF HEALTH - UGANDA

(REHABILITATION SECTION)

Statement of Income and Expenditure
for the year ended 31st December, 1997

	Actual Ushs.	Actual Ushs.	Budget Ushs.
INCOME			
Grants		105,473,067	185,692,330
Local contributions		1,460,950	-
Bank interest		601,935	-
		-----	-----
		107,535,952	185,692,330
EXPENDITURE			
<u>Capital Expenditure</u>			
Solar system		4,270,000	4,000,000
		-----	-----
		4,270,000	4,000,000
		-----	-----
Balance available for recurrent expenditure		103,265,952	181,692,330

<u>Recurrent Expenditure</u>			
Task force workshops	43,704,650		48,387,000
Staff allowances	22,440,000		25,140,000
Situational analysis	11,415,800		21,895,800
Office running expenses	11,909,942		5,676,000
Vehicle running expenses	9,860,700		23,092,000
Other workshops and seminars	4,516,000		1,827,000
Night allowance	2,750,000		9,000,000
Overseas Travel	2,101,000		6,000,000
Literature purchase	1,893,000		-
Staff development	1,467,390		3,000,000
Audit	900,000		-
Mid-term evaluation	-		300,000
TAC allowances	255,000		660,000
Contingencies	-		16,692,030
Documentary film	-		10,000,000
Rapid needs assessment			5,000,000
Support to Districts and formulation of Rehabilitation package	-		4,235,000
Support supervision for regional workshops	-		787,500
		-----	-----
TOTAL RECURRENT EXPENDITURE		117,138,482	181,692,330
		-----	-----
(DEFICIT) FOR THE YEAR	Ushs.	(13,872,530)	-
		=====	=====

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(REHABILITATION SECTION)

Notes to the Financial Statements
for the year ended 31st December, 1997

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention on a receipts and payments basis.

1.2 Fixed Assets

Fixed assets are expended in the period of purchase and are not capitalised.

1.3 Grants and Donations

Grants and donations are accounted for when received

2. CURRENT LIABILITIES

As explained in Note 1.1 above, the accounts are prepared on a receipts and payments basis. At 31 December, 1997, the following expenses relating to the year ended on that date but which had not been paid have, therefore, not been included in the accounts.

	Ushs.
Audit fees	1,000,000
Repairs to computer and installation of E- mail	950,000

Ushs.	1,950,000
	=====

3. GENERAL FUND

The balance on this account relates to accumulated surpluses/(deficits) as follows:

	Ushs.
Balance at 1/01/1997	18,767,994
Deficit for the year	(13,872,530)

Balance at 31/12/1997	Ushs. 4,895,464
	=====